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March 4, 1994

New Hampshire Department of Education
Computer & Statistical Services
101 Pleasant Street
Concord, NH 03301-3860

STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 1992-93

Part A - Expenditures	Total	Elementary	Approved Middle/ Junior High	High
		[a]	[a]	[a]
Current Expenditures less tuition, transportation and food service revenue	$ 861,412,385	$448,122,989	$143,978,970	$269,310,426
Tuition (less inter-district transfers)	40,238,703	9,897,717	3,729,184	26,611,802
Transportation	44,083,316	24,809,737	7,348,420	11,925,159
All current expenditures*	$ 945,734,404	$482,830,443	$155,056,574	$307,847,387
Capital outlay	$ 32,164,176			
Debt Service	61,222,716			
Total Current and Capital Expenditures	$1,039,121,296			
Community Services	$ 688,365			
Adult Education	2,425,848			
Summer School	395,514			
Total Expenditures	$1,042,631,023			

Part B - Pupil Memberships	Total	Elementary	Approved Middle/ Junior High	High
	[b]			[b]
Average daily membership, pupils in attendance	172,503.6	99,044.7	29,193.0	44,265.9

Part C - Cost Per Pupil	Total	Elementary	Approved Middle/ Junior High	High
Current expenditures less tuition, transportation and food service revenue	$ 4,993.59	$ 4,524.45	$ 4,931.97	$6,083.93
Tuition (less inter-district transfers)	233.26	99.93	127.74	601.18
Transportation	255.55	250.49	251.72	269.40
All current expenditures*	$ 5,482.40	$ 4,874.87	$ 5,311.43	$6,954.50
Capital outlay	$ 186.46			
Debt Service	354.91			
Total Current and Capital Expenditures	$ 6,023.77			
Community services	3.99			
Adult Education	14.06			
Summer School	2.29			
Total Expenditures	$ 6,044.11			

*Does not include inter-district tuition transfers

[a] Adjustments made due to varying procedures in cost allocation to instructional organizations. Does not effect total column.

[b] Calculations based on a High School ADM of 44,340.4 due to out-of-state part-time voc ed students.

GMR/sjh
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